



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425
 FAX 617-730-2108

V. JAMES MARINI
 INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN
 DEPUTY SUPERINTENDENT FOR ADMINISTRATION & FINANCE

Financial Update
 3rd+ Quarter Report
 As of May 12, 2021
 (Operating Budget Only)

The Public Schools of Brookline continues to experience a budget deficit as we have reopened schools in a hybrid schedule and offer a Remote Learning Academy. The operating budget closed on May 1. Special Education, Grants and Revolving Funds will close on June 1. The action required for the School Committee to take at their next meeting is to request a \$1.3M Reserve Fund Transfer from the Select Board to close out the FY 2021 budget in balance.

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	Payroll Proj Bal	ENCUMBRANCE/ REQ	AVAILABLE BUDGET	% USED
51 SALARIES	\$ 105,221,815	\$ 1,837,470	\$ 107,059,285	\$ 88,459,587	\$ 19,598,968	\$ 139,047	\$(1,138,317)	101.1%
52 OUTSIDE SERVICES	\$ 9,758,338	\$ (90,260)	\$ 9,668,078	\$ 7,964,203		\$ 2,415,842	\$ (711,967)	107.4%
Transportation, Contracted Services, Software								
53 SUPPLIES	\$ 1,737,101	\$ 14,352	\$ 1,751,453	\$ 1,048,663		\$ 147,001	\$ 555,789	68.3%
Instructional Materials								
55 OTHER CHARGES	\$ 1,065,096	\$ (11,562)	\$ 1,053,534	\$ 241,913		\$ 501,299	\$ 310,321	70.5%
Financial Assistance (\$175k), Special Education Reserve (\$475K), Professional Development								
56 UTILITIES	\$ 7,350	\$ -	\$ 7,350	\$ 4,717		\$ 2,633	\$ -	100.0%
Gasoline for Athletics and Operations								
5A BUDGETTED CAPITAL	\$ 1,209,290	\$ -	\$ 1,209,290	\$ 959,576		\$ 93,597	\$ 156,117	87.1%
Classroom Furniture/Equipment, Computer Leases								
	\$ 118,998,990	\$ 1,750,000	\$ 120,748,990	\$ 98,678,659	\$ 19,598,968	\$ 3,299,419	\$ (828,057)	100.7%
							Substitutes For May through June	(200,000)
							Special Education Closing Request (legal, tuitions, settlements)	(100,000)
							Grant/Revolving Fund Deficit Support (e.g. BA&CE)	(100,000)
							Current Projected Deficit	\$(1,228,057)

The deficit increased from the last report on from just over \$803k to \$1.3M as we continue to

- support students in the Remote Learning Academy;
- pay for both a long-term substitutes and leave of absence costs \$200K through June;

- Add the financial impact of the EDCO Collaborative closure of approximately \$200K for FY 21 and a yet to be determined amount for FY 22.
- Experience budget pressure from mandated special education costs (memo attached).
- Carry up to \$200K for a projected BA&CE deficit that will close out to them as the fiscal year closes.

We have utilized all sources of funds legally available to us. The offset of \$1,1M of the \$2.6M identified to open the RLA has been removed from the operating budget to the Town Cares Fund. The Finance Team was able to identify more than \$2.6 Million in staffing costs and over \$100,000 in instructions supplies and materials that were necessary to operate the RLA.

Since November we froze approximately \$1.2M in expense lines (Contracted Services, Supplies, Other, Equipment). We are currently showing a projected available balance of approximately \$210K in the expense lines after holding back reserve amounts. The Salaries for FY21 are projected to be in deficit over \$1.4M.

As we continue to the close of the fiscal year, the Finance team will continue to

- Review and close open purchase orders and open requisitions (\$3.2M) for the necessity of those funds as the fiscal year begins to wind down into the spring.
- Review expenditure transactions in Departments that have negative balances. We have confirmed and completed all transfers to ESSER I, Town Cares, CvRF, Technology grants or other miscoding of charges. Some deficits are caused by charging line items correcting, budgeting line items incorrectly.
- Release for use the funds generated from Transportation of approximately \$392K due to the shorter school year and fewer special education vans needed.

We can no longer holding in reserve the following:

- Special Education Reserve of \$475K for tuitions. Funds have been used transfers are in process as of the writing of this report.
- \$255K in reserve for Custodial Expenses
- \$492K is reserve to fund unknown and unanticipated special education expense lines for settlements, legal expenses, compensatory services, and other identified student supports in process of being implemented.
- Financial Assistance reserve of \$175K for distribution as the spring comes forward, vaccine is available, and field trips or other fee-based activities may resume.

Please note: Special Education Tuition and six (6) grade level teachers are encumbered against the Special Revenue Accounts used to offset the Operating Budget (Circuit Breaker and Materials Fee/Tuition respectively). They are not shown as an expense or an offset as typically included our reports.

Attached is the Office of Student Services 3rd Quarter Report.



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2332
 FAX 617-730-2108

CASEY NGO-MILLER
 DEPUTY SUPERINTENDENT FOR STUDENT
 SERVICES

MICHAEL D'ONOFRIO
 FINANCE MANAGER FOR THE OFFICE OF
 STUDENT SERVICES

TO: V. James Marini, Interim Superintendent of Schools, Mary Ellen Normen,
 Deputy Superintendent for Administration and Finance, Casey Ngo-Miller,
 Deputy Superintendent for the Office of Student Services

FROM: Michael D'Onofrio, Finance Manager, Office of Student Services

RE: 3rd Quarter Special Education Projection

DATE: May 10, 2021

The memo serves as the third quarter FY2021 Projection for Special Education. The 3rd Quarter report showed projected expenditures of \$7,297,011 against a budget of \$6,921,000, leaving a deficit of \$376,011 at the end of March. We have consistently seen an increase in the number of placements since the beginning of the school year. During the 1st Quarter, 9 additional students were placed out of district. During the period October – December (2nd Fiscal Quarter), we added 3 more students to our original projection from February of 2020 upon which the budget was built. Since then, another 4 students have entered out of district placements, for a total of 16 overall. Some of these costs are one time retroactive payments, while others had program reconstruction cost increases approved by OSD since July 1st of 2020. For example, one schools daily rate jumped from \$298.43 to \$407.82, a \$25K increase for the year. Another school, where we have 4 students placed, had their daily rate increase from \$462.79 to \$554.31. This had a \$79,073.28 impact on our projection for the rest of the year, and further impacts FY2022's budget need. Some agreements had retroactive payments which will not impact FY2022.

9000 Series	Programs with Other School Districts	FY2020 Budgeted Head Count	FY2020 Budget	FY2020 Actual	FY2021 Budgeted Head Count	FY2021 Budget*	Q3FY2021 Projected Head Count	Q3FY2021 Projected	Variance (Head Count)	Variance \$
9100	Tuition to Mass. Schools	1	\$ 44,376	\$ 53,257	1	\$ 48,034	1	\$ 55,920	-	\$ (7,886)
9200	Tuition to Out-of-State Schools	4	\$ 254,326	\$ 222,880	2	\$ 306,642	1	\$ 174,753	(1)	\$ 131,889
9300	Tuition to Non-Public Schools	62	\$ 5,619,590	\$ 5,599,049	61	\$ 6,425,136	76	\$ 6,729,676	15	\$ (304,540)
9400	Tuition to Collaboratives	3	\$ 133,568	\$ 74,103	3	\$ 141,188	5	\$ 336,662	2	\$ (195,474)
Total		70	\$ 6,051,860	\$ 5,949,290	67	\$ 6,921,000	83	\$ 7,297,011	16	\$ (376,011)

*9300 Series includes \$2,572,839 in Circuit Breaker Funding

The third quarter projection includes all students currently at out of district placements. While we continue to monitor potential additional outplacements (i.e.: ‘The Watchlist’), the number of students currently placed out has increased from December 31st from 79 to 83.

Contractual Services

Our contracted services projection is under budget as of 3/31/2021 by \$35,628, which includes IDEA Grant funding, but this expense is highly variable based on the predictability of services provided, particularly in regards to 45-day placements and the need for evaluations in other languages, and, as will be detailed later in this report, by a spike in Legal Services costs.

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET
BHS	521800	521800 ONLINE BOOKS,SUBSCRIP A	\$ -	\$ 210	\$ -	\$ (210)
BHS	522016	522016 COMPUTER SOFTWARE R & M	\$ -	\$ 358	\$ -	\$ (358)
BHS	524633	524633 FIELD TRIPS	\$ 7,000	\$ -	\$ -	\$ 7,000
BHS	528080	528080 SUBSCRIPTIONS	\$ -	\$ 664	\$ -	\$ (664)
System	521530	521530 BOTTLED WATER SERVICE	\$ -	\$ -	\$ 80	\$ (80)
System	521800	521800 ONLINE BOOKS,SUBSCRIP A	\$ 42,000	\$ 42,620	\$ 21,966	\$ (22,586)
System	522030	522030 EDUCATION EQUIP R & M	\$ -	\$ 150	\$ -	\$ (150)
System	523020	523020 SOFTWARE LICENSES	\$ -	\$ 5,262	\$ 195	\$ (5,457)
System	523090	523090 OTHER RENTALS/LEASES	\$ 750	\$ -	\$ -	\$ 750
System	524002	524002 OFFICE/CLERICAL SERVICE	\$ -	\$ 642	\$ 258	\$ (900)
System	524005	524005 MEDICAL/HOSPITAL SERVIC	\$ 125,000	\$ -	\$ 20,004	\$ 104,996
System	524008	524008 GENERAL CONSULT SERVICE	\$ 409,522	\$ 62,385	\$ 40,254	\$ 306,884
System	524010	524010 PROFESSIONAL/TECH SERVI	\$ -	\$ 11,138	\$ 42,651	\$ (53,788)
System	524013	524013 TRANSLATION SERVICES	\$ -	\$ 37,733	\$ 34,052	\$ (71,785)
System	524020	524020 LEGAL SERVICES	\$ 40,000	\$ 92,921	\$ 7,079	\$ (60,000)
System	524526	524526 ANCILLARY THERAPY SERVI	\$ 110,000	\$ 56,197	\$ 219,662	\$ (165,859)
System	525002	525002 WIRELESS COMMUNICATIONS	\$ 1,000	\$ -	\$ 3,135	\$ (2,135)
System	528010	528010 BANKING SERVICES	\$ -	\$ 30	\$ -	\$ (30)
		52 OUTSIDE SERVICES	\$ 735,272	\$ 310,309	\$ 389,334	\$ 35,628

We have four contracts that currently exceed \$50,000:

- The Brookline Center for Community Mental Health, which administers the BRYT (Bridge for Resilient Youth In Transition) Program and provides program coordination and consultation services, as well as Crisis Intervention Services on an as needed basis.
- Gateways Access to Jewish Education, who manages our Proportionate Share Allocation Services for private schools in Brookline who access therapeutic services as required by the IDEA (Individuals with Disabilities Education Act) grant funding that the district receives.
- The Landmark School, which oversees the Landmark School Outreach Program, designed to administer professional development to program staff in the areas of language based learning disabilities. Our staff is trained in intensive interventions in reading and writing, using nationally acclaimed techniques such as the Wilson Reading and Orton-Gillingham methods.
- Stoneman, Chandler and Miller, our legal services provider.

We also contract with a number of consultants and providers in the range of \$10,000 - \$50,000. These varied district wide programs include:

- The Public Schools of Brookline’s District Wide Physician
- Behavioral Safety Training Services
- Online specialized learning platforms/subscriptions
- Orientation and Mobility Services
- Medicaid Claiming Processing Services
- Tutoring Services for Students
- Neuropsychological Evaluations
- Individualized Services for students who are in Out of District Programs, but require additional therapeutic services.

Many of the contracted services we provide are a collection of individual evaluations that are required but not frequent enough that we would hire staff to perform them. Typically these are related to language based evaluations in speech, language or auditory/visual disabilities.

Legal Services

Over the past 8 years, our Legal Services budget has been extremely stable, until last year. In FY20, our legal costs almost doubled, leading to a \$30K deficit in that line item. Anticipating that this might not be a one year anomaly, we increased our budget 25% (from \$40,000 to \$50,000). Unfortunately, there were an even higher number of settlement agreements that had to be negotiated as we advocate to place our students in schools where they can best succeed. We have worked with the Town’s Counsel in past years to utilize in house attorneys when possible to mitigate costs. This may be worth pursuing as more students seek outside placements, particularly in light of the effects of the pandemic.

Outside Legal Counsel - Stoneman, Chandler and Miller LLP (and other engaged firms pending individual settlement agreements)			
Fiscal Year	Legal Budget	Legal Expense	Surplus/Deficit
FY14	\$ 40,000.00	\$ 30,496.99	\$ 9,503.01
FY15	\$ 40,000.00	\$ 40,180.47	\$ (180.47)
FY16	\$ 40,000.00	\$ 40,328.46	\$ (328.46)
FY17	\$ 40,000.00	\$ 21,502.39	\$ 18,497.61
FY18	\$ 40,000.00	\$ 43,610.85	\$ (3,610.85)
FY19	\$ 40,000.00	\$ 40,481.72	\$ (481.72)
FY20	\$ 40,000.00	\$ 70,087.21	\$ (30,087.21)
FY21 (YTD through December)	\$ 50,000.00	\$ 65,653.00	\$ (15,653.00)
FY21 (Projected)	\$ 50,000.00	\$ 101,066.68	\$ (51,066.68)

Transportation Services

Conversely, our Transportation Services costs for Special Education are significantly below our budgeted figure. In FY21, the transportation budget was level funded at \$2,133,722. The 2nd Quarter projection calculated our final expense to be \$1,662,805, which left us with a surplus of \$470,917. Although we have added additional buses/vans as more students are placed out, the

3rd Quarter projection continues to have a surplus of \$336,837. This can be utilized to offset overages in out of district tuition costs, but it should be expected that FY2022 will be more in line with the FY2021 budgeted amount as schools move from a hybrid model (transporting many students 2-3 days per week in our day placements) to a fully in person learning experience next year.

Recommendations

At this time, we recommend the following actions.

We are requesting a budget transfer from the Special Education Reserve Fund (budget line 327699-558080) in the amount of \$225,000 (of the original budgeted line item of \$475,000) and \$200,000 from the Special Education Transportation account (313028-524631). We recommend allocating these funds to:

327699-529300 – Tuition to Non Public Schools - \$400,000
327699-524020 – Legal Services - \$25,000

We will continue to monitor the impact that new, unanticipated placements will have on the FY2021 Budget.

Additionally, we will continue to review open Purchase Orders, in an effort to reduce/close them and free up additional funding. As we get closer to the end of the year, some of our contracts are underutilized based on the number of hours we've used in the past. We should have a firmer number after paying bills for services rendered through April 30, 2021.

Other Factors/Concerns

- There are students who are placed unilaterally by their parents out of district without the Districts approval. That number currently sits at 20 as of December 31st.
- The financial impact of new placements have a diminishing effect on the current years' budget as we move through the school year, but do result in a negative way on FY2022's budget projection as they will most likely attend that school for the entirety of next year.
- We currently have no students in 45-day placements. We did have one in early November that led to one of the nine additional placements since 9/30/2020. As a reminder, 45 day evaluations often lead to additional placements out of district, which has financial implications not only in the current year, but against next years' budget and, cumulatively, ones going forward.
- FY2021's projection includes anticipated Program Reconstruction costs for students identified in those schools/programs. While these applications have not been approved yet by DESE, it is expected that they will cause the final actual expense to rise slightly depending on when and if they are approved and the effective date of the increased rate.

We have 2 students remaining who are currently in schools that have applied for Program Reconstruction this year. The other 8 students who previously were identified (of the 10 total at the beginning of the year) had their programs rate increase approved.

- The FY2020 Circuit Breaker revenue amount used to establish the FY2021 budget was approved by School Committee at \$1,971,547. The FY2021 Initial Circuit Breaker Claim, posted by DESE on October 19, 2020 and based on a 70% reimbursement rate was \$2,139,353. In December, DESE increased the reimbursement rate from 70% to 75%, raising the allocation to \$2,292,164. This did not include additional transportation funding that was established under the Student Opportunity Act of 2019, which has been deferred until FY2022. Additionally, there was a carryforward fund balance in the Circuit breaker account of \$280,675. The net increase to the FY2021 adjusted budget, pending school committee approval, is \$601,292.

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
301 SCHOOL COMMITTEE	10,730	0	10,730	21,064.66	299.82	-10,634.48	199.1%
302 SUPERINTENDENT	4,580	0	4,580	3,293.53	.00	1,286.47	71.9%
303 BUSINESS & FINANCE	95,273	0	95,273	37,421.69	56,278.23	1,573.08	98.3%
304 HUMAN RESOURCES & BENEFITS	39,396	0	39,396	57,279.77	.00	-17,883.77	145.4%
305 LEGAL SERVICES FOR SCH COMM	132,374	0	132,374	110,605.78	51,394.22	-29,626.00	122.4%
306 EDUC TECHNOLOGY & INFO SCIENCE	193,907	0	193,907	282,466.91	21,922.43	-110,482.34	157.0%
307 DIST WIDE INFO MGMT & TECHNOLO	196,500	0	196,500	157,681.45	.00	38,818.55	80.2%
309 EDUCATIONAL EQUITY	130,901	0	130,901	14,899.03	5,825.00	110,176.97	15.8%
311 SUPERVISION	265,000	-187,780	77,220	16,673.81	29,331.10	31,215.09	59.6%
312 ENG LANG EDUC	129,829	0	129,829	40,759.42	18,358.48	70,711.10	45.5%
313 TRANSPORTATION	2,616,842	0	2,616,842	1,718,035.45	603,918.83	294,887.72	88.7%
317 ATHLETICS	113,180	0	113,180	87,560.40	25,094.55	525.05	99.5%
318 PSYCHOLOGICAL SERVICES	37,640	0	37,640	16,897.54	1,509.33	19,233.13	48.9%
319 MEDICAL SERVICES	29,766	0	29,766	9,119.95	.00	20,646.05	30.6%
320 INFORMATION SERVICES	1,683,481	0	1,683,481	1,436,364.95	184,260.02	62,856.03	96.3%
321 GUIDANCE	35,118	0	35,118	7,854.02	.00	27,263.98	22.4%
322 SCHOOL WITHIN A SCHOOL	9,824	0	9,824	6,785.78	.00	3,038.22	69.1%
323 WORLD LANGUAGE	67,447	0	67,447	45,588.37	1,234.89	20,623.74	69.4%
324 VISUAL ARTS	69,829	0	69,829	40,676.01	.00	29,152.99	58.3%
325 ENG LANG ARTS	161,153	0	161,153	127,939.28	1,666.14	31,547.58	80.4%
326 MATHEMATICS	268,744	0	268,744	244,300.64	135.87	24,307.49	91.0%
327 PHYSICAL EDUCATION	12,644	12,062	24,706	17,467.08	3,061.25	4,177.67	83.1%
328 SPECIAL EDUCATION	5,663,491	0	5,663,491	4,610,847.10	1,452,982.09	-400,338.19	107.1%
329 ELA INTERVENTION	55,943	0	55,943	11,558.50	.00	44,384.50	20.7%
330 PERFORMING ARTS	42,642	0	42,642	25,981.23	140.00	16,520.77	61.3%
331 HEALTH EDUCATION	19,488	-12,062	7,426	4,122.06	1,069.03	2,234.91	69.9%
332 SCIENCE	91,158	0	91,158	64,189.87	11,268.58	15,699.55	82.8%
333 HIGH SCHOOL	200,868	2,290	203,158	76,473.31	77,653.39	49,031.30	75.9%
334 GENERAL INSTRUCTION	175,000	0	175,000	.00	.00	175,000.00	.0%
335 SOCIAL STUDIES	70,104	0	70,104	58,999.72	.00	11,104.28	84.2%
336 CAREER & TECHNOLOGY EDUCATION	56,298	0	56,298	36,443.43	14,014.50	5,840.07	89.6%
337 KINDERGARTEN	12,923	0	12,923	3,874.02	9,199.12	-150.14	101.2%
338 ELEMENTARY	330,843	0	330,843	264,066.90	18,791.63	47,984.47	85.5%
342 SCHOOL PLANT	754,259	0	754,259	462,367.43	119,591.67	172,299.90	77.2%
345 PROFESSIONAL DEVELOPMENT	0	94,200	94,200	93,534.06	451,372.06	-450,706.12	578.5%
346 STEPS TO SUCCESS	0	3,820	3,820	2,019.00	.00	1,801.00	52.9%
398 SPEECH & LANGUAGE	0	0	0	3,859.96	.00	-3,859.96	100.0%
GRAND TOTAL	13,777,175	-87,470	13,689,705	10,219,072.11	3,160,372.23	310,260.66	97.7%

** END OF REPORT - Generated by MaryEllen Normen **

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
51 SALARIES	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
301 SCHOOL COMMITTEE	87,317	0	87,317	73,719.78	.00		13,597.22	84.4%
302 SUPERINTENDENT	320,031	0	320,031	277,794.81	13,000.00		29,236.19	90.9%
303 BUSINESS & FINANCE	504,958	0	504,958	461,200.97	.00		43,757.03	91.3%
304 HUMAN RESOURCES & BENEFITS	431,675	0	431,675	348,390.19	.00		83,284.81	80.7%
306 EDUC TECHNOLOGY & INFO SCIENCE	1,174,925	0	1,174,925	2,056,100.53	31,000.00		-912,175.53	177.6%
307 DIST WIDE INFO MGMT & TECHNOLO	471,457	0	471,457	426,049.24	.00		45,407.76	90.4%
309 EDUCATIONAL EQUITY	134,640	0	134,640	11,910.47	.00		122,729.53	8.8%
311 SUPERVISION	1,328,741	-53,041	1,275,700	549,307.91	.00		726,392.09	43.1%
312 ENG LANG EDUC	587,618	0	587,618	2,296,583.48	.00		-1,708,965.48	390.8%
313 TRANSPORTATION	66,709	0	66,709	56,010.74	.00		10,698.26	84.0%
314 STUDENT BODY ACTIVITIES	201,261	0	201,261	109,152.88	.00		92,108.12	54.2%
315 LIBRARY	1,242,204	0	1,242,204	.00	.00		1,242,204.00	.0%
317 ATHLETICS	757,295	0	757,295	471,781.72	.00		285,513.28	62.3%
318 PSYCHOLOGICAL SERVICES	1,283,467	0	1,283,467	1,092,327.84	.00		191,139.16	85.1%
319 MEDICAL SERVICES	1,738,391	0	1,738,391	1,494,879.94	.00		243,511.06	86.0%
320 INFORMATION SERVICES	266,859	0	266,859	304,318.70	29,000.00		-66,459.70	124.9%
321 GUIDANCE	3,761,143	0	3,761,143	3,294,570.75	.00		466,572.25	87.6%
322 SCHOOL WITHIN A SCHOOL	362,071	0	362,071	335,187.04	.00		26,883.96	92.6%
323 WORLD LANGUAGE	4,826,231	0	4,826,231	3,935,968.06	.00		890,262.94	81.6%
324 VISUAL ARTS	1,543,073	0	1,543,073	1,299,292.81	.00		243,780.19	84.2%
325 ENG LANG ARTS	3,903,579	0	3,903,579	3,314,142.43	.00		589,436.57	84.9%
326 MATHEMATICS	6,878,839	0	6,878,839	4,861,140.74	54,098.00		1,963,600.26	71.5%
327 PHYSICAL EDUCATION	2,280,916	0	2,280,916	2,011,227.36	.00		269,688.64	88.2%
328 SPECIAL EDUCATION	22,648,212	0	22,648,212	19,901,848.23	.00		2,746,363.77	87.9%
329 ELA INTERVENTION	3,108,022	0	3,108,022	2,430,312.30	.00		677,709.70	78.2%
330 PERFORMING ARTS	2,710,967	0	2,710,967	2,219,052.55	.00		491,914.45	81.9%
331 HEALTH EDUCATION	545,249	0	545,249	329,440.60	.00		215,808.40	60.4%
332 SCIENCE	3,849,306	0	3,849,306	3,558,963.61	.00		290,342.39	92.5%
333 HIGH SCHOOL	3,209,037	36,470	3,245,507	2,477,513.64	11,948.60		756,044.76	76.7%
334 GENERAL INSTRUCTION	2,142,687	1,750,000	3,892,687	586,806.06	.00		3,305,880.94	15.1%
335 SOCIAL STUDIES	3,699,740	0	3,699,740	3,633,728.57	.00		66,011.43	98.2%
336 CAREER & TECHNOLOGY EDUCATION	628,817	0	628,817	558,090.98	.00		70,726.02	88.8%
337 KINDERGARTEN	627,590	0	627,590	537,673.08	.00		89,916.92	85.7%
338 ELEMENTARY	21,803,490	0	21,803,490	20,256,103.31	.00		1,547,386.69	92.9%
339 ENGLISH LANGUAGE EDUCATION	2,258,123	0	2,258,123	.00	.00		2,258,123.00	.0%
340 SUMMER SCHOOL	0	51,000	51,000	.00	.00		51,000.00	.0%
342 SCHOOL PLANT	3,091,174	0	3,091,174	2,319,185.08	.00		771,988.92	75.0%
344 TUITION REVOLVING	-505,000	0	-505,000	.00	.00		-505,000.00	.0%
345 PROFESSIONAL DEVELOPMENT	0	53,041	53,041	19,865.00	.00		33,176.00	37.5%
346 STEPS TO SUCCESS	0	0	0	324,386.00	.00		-324,386.00	100.0%
388 ADULT EDUC REVOLVING	0	0	0	33,789.57	.00		-33,789.57	100.0%
398 SPEECH & LANGUAGE	1,251,001	0	1,251,001	191,770.24	.00		1,059,230.76	15.3%
TOTAL SALARIES	105,221,815	1,837,470	107,059,285	88,459,587.21	139,046.60		18,460,651.19	82.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
52 OUTSIDE SERVICES							
301 SCHOOL COMMITTEE	0	0	0	13,361.21	.00	-13,361.21	100.0%
303 BUSINESS & FINANCE	33,410	0	33,410	1,676.75	55,503.25	-23,770.00	171.1%
304 HUMAN RESOURCES & BENEFITS	36,762	0	36,762	56,497.27	.00	-19,735.27	153.7%
305 LEGAL SERVICES FOR SCH COMM	132,374	0	132,374	110,605.78	51,394.22	-29,626.00	122.4%
306 EDUC TECHNOLOGY & INFO SCIENCE	68,136	0	68,136	175,299.08	2,526.71	-109,689.79	261.0%
307 DIST WIDE INFO MGMT & TECHNOLO	192,000	0	192,000	157,146.46	.00	34,853.54	81.8%
309 EDUCATIONAL EQUITY	72,901	0	72,901	11,525.00	5,825.00	55,551.00	23.8%
311 SUPERVISION	114,841	-104,760	10,081	.00	.00	10,081.00	.0%
312 ENG LANG EDUC	77,506	0	77,506	35,120.03	17,893.30	24,492.67	68.4%
313 TRANSPORTATION	2,616,842	0	2,616,842	1,718,035.45	603,918.83	294,887.72	88.7%
317 ATHLETICS	43,894	0	43,894	32,764.00	16,130.00	-5,000.00	111.4%
318 PSYCHOLOGICAL SERVICES	14,658	0	14,658	.00	.00	14,658.00	.0%
319 MEDICAL SERVICES	19,596	0	19,596	3,977.50	.00	15,618.50	20.3%
320 INFORMATION SERVICES	333,791	0	333,791	430,794.04	61,030.41	-158,033.45	147.3%
321 GUIDANCE	14,122	0	14,122	.00	.00	14,122.00	.0%
322 SCHOOL WITHIN A SCHOOL	1,000	0	1,000	.00	.00	1,000.00	.0%
323 WORLD LANGUAGE	17,020	0	17,020	21,458.62	119.88	-4,558.50	126.8%
324 VISUAL ARTS	5,125	0	5,125	1,472.67	.00	3,652.33	28.7%
325 ENG LANG ARTS	5,300	0	5,300	467.50	.00	4,832.50	8.8%
326 MATHEMATICS	11,425	0	11,425	6,097.00	.00	5,328.00	53.4%
327 PHYSICAL EDUCATION	3,780	0	3,780	305.00	885.00	2,590.00	31.5%
328 SPECIAL EDUCATION	5,083,433	0	5,083,433	4,554,430.87	1,435,489.36	-906,487.23	117.8%
330 PERFORMING ARTS	9,291	0	9,291	4,063.45	140.00	5,087.55	45.2%
331 HEALTH EDUCATION	1,678	0	1,678	.00	.00	1,678.00	.0%
332 SCIENCE	5,666	0	5,666	3,993.00	2,450.00	-777.00	113.7%
333 HIGH SCHOOL	103,093	0	103,093	42,432.56	49,181.00	11,479.44	88.9%
335 SOCIAL STUDIES	18,550	0	18,550	29,812.94	.00	-11,262.94	160.7%
336 CAREER & TECHNOLOGY EDUCATION	6,000	0	6,000	2,999.00	1,552.34	1,448.66	75.9%
338 ELEMENTARY	45,371	0	45,371	172,039.00	10,154.51	-136,822.51	401.6%
342 SCHOOL PLANT	670,773	0	670,773	367,828.62	101,648.05	201,296.33	70.0%
345 PROFESSIONAL DEVELOPMENT	0	14,500	14,500	10,000.00	.00	4,500.00	69.0%
TOTAL OUTSIDE SERVICES	9,758,338	-90,260	9,668,078	7,964,202.80	2,415,841.86	-711,966.66	107.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
53 SUPPLIES	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED
301 SCHOOL COMMITTEE	1,730	0	1,730	481.45	299.82		948.73	45.2%
302 SUPERINTENDENT	2,000	0	2,000	454.32	.00		1,545.68	22.7%
303 BUSINESS & FINANCE	6,650	0	6,650	532.37	699.98		5,417.65	18.5%
304 HUMAN RESOURCES & BENEFITS	634	0	634	187.50	.00		446.50	29.6%
306 EDUC TECHNOLOGY & INFO SCIENCE	121,271	0	121,271	106,353.83	17,557.72		-2,640.55	102.2%
307 DIST WIDE INFO MGMT & TECHNOLO	3,500	0	3,500	534.99	.00		2,965.01	15.3%
309 EDUCATIONAL EQUITY	40,400	0	40,400	1,374.03	.00		39,025.97	3.4%
311 SUPERVISION	31,122	-3,820	27,302	6,431.32	.00		20,870.68	23.6%
312 ENG LANG EDUC	51,923	0	51,923	5,093.76	.00		46,829.24	9.8%
317 ATHLETICS	27,136	0	27,136	25,800.82	1,410.00		-74.82	100.3%
318 PSYCHOLOGICAL SERVICES	22,982	0	22,982	16,897.54	1,509.33		4,575.13	80.1%
319 MEDICAL SERVICES	10,170	0	10,170	5,142.45	.00		5,027.55	50.6%
320 INFORMATION SERVICES	160,000	0	160,000	64,389.97	29,632.56		65,977.47	58.8%
321 GUIDANCE	15,696	0	15,696	6,341.02	.00		9,354.98	40.4%
322 SCHOOL WITHIN A SCHOOL	8,824	0	8,824	6,785.78	.00		2,038.22	76.9%
323 WORLD LANGUAGE	32,697	0	32,697	14,251.76	1,006.01		17,439.23	46.7%
324 VISUAL ARTS	64,604	0	64,604	39,203.34	.00		25,400.66	60.7%
325 ENG LANG ARTS	154,353	0	154,353	127,377.78	1,666.14		25,309.08	83.6%
326 MATHEMATICS	238,944	0	238,944	213,182.64	135.87		25,625.49	89.3%
327 PHYSICAL EDUCATION	5,337	12,062	17,399	15,850.08	231.25		1,317.67	92.4%
328 SPECIAL EDUCATION	94,158	0	94,158	37,216.67	7,477.78		49,463.55	47.5%
329 ELA INTERVENTION	26,720	0	26,720	6,158.50	.00		20,561.50	23.0%
330 PERFORMING ARTS	27,162	0	27,162	21,485.78	.00		5,676.22	79.1%
331 HEALTH EDUCATION	5,248	0	5,248	4,122.06	1,034.03		91.91	98.2%
332 SCIENCE	82,410	0	82,410	60,091.87	8,818.58		13,499.55	83.6%
333 HIGH SCHOOL	85,017	2,290	87,307	30,361.15	28,472.39		28,473.46	67.4%
335 SOCIAL STUDIES	49,654	0	49,654	28,486.78	.00		21,167.22	57.4%
336 CAREER & TECHNOLOGY EDUCATION	49,798	0	49,798	33,444.43	12,462.16		3,891.41	92.2%
337 KINDERGARTEN	12,923	0	12,923	3,874.02	9,199.12		-150.14	101.2%
338 ELEMENTARY	243,352	0	243,352	90,161.95	8,199.62		144,990.43	40.4%
342 SCHOOL PLANT	60,686	0	60,686	70,714.26	17,188.60		-27,216.86	144.8%
346 STEPS TO SUCCESS	0	3,820	3,820	2,019.00	.00		1,801.00	52.9%
398 SPEECH & LANGUAGE	0	0	0	3,859.96	.00		-3,859.96	100.0%
TOTAL SUPPLIES	1,737,101	14,352	1,751,453	1,048,663.18	147,000.96		555,788.86	68.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99

ACCOUNTS FOR: 55 OTHER CHARGES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
301 SCHOOL COMMITTEE	9,000	0	9,000	7,222.00	.00	1,778.00	80.2%
302 SUPERINTENDENT	2,580	0	2,580	2,839.21	.00	-259.21	110.0%
303 BUSINESS & FINANCE	55,213	0	55,213	35,212.57	75.00	19,925.43	63.9%
304 HUMAN RESOURCES & BENEFITS	2,000	0	2,000	595.00	.00	1,405.00	29.8%
306 EDUC TECHNOLOGY & INFO SCIENCE	4,500	0	4,500	814.00	1,838.00	1,848.00	58.9%
307 DIST WIDE INFO MGMT & TECHNOLO	1,000	0	1,000	.00	.00	1,000.00	.0%
309 EDUCATIONAL EQUITY	17,600	0	17,600	2,000.00	.00	15,600.00	11.4%
311 SUPERVISION	119,037	-79,200	39,837	10,242.49	29,331.10	263.41	99.3%
312 ENG LANG EDUC	400	0	400	545.63	465.18	-610.81	252.7%
317 ATHLETICS	39,000	0	39,000	27,826.89	5,573.24	5,599.87	85.6%
321 GUIDANCE	5,300	0	5,300	1,513.00	.00	3,787.00	28.5%
323 WORLD LANGUAGE	16,730	0	16,730	9,877.99	109.00	6,743.01	59.7%
324 VISUAL ARTS	100	0	100	.00	.00	100.00	.0%
325 ENG LANG ARTS	1,500	0	1,500	94.00	.00	1,406.00	6.3%
326 MATHEMATICS	18,375	0	18,375	25,021.00	.00	-6,646.00	136.2%
327 PHYSICAL EDUCATION	3,527	0	3,527	1,312.00	1,945.00	270.00	92.3%
328 SPECIAL EDUCATION	485,900	0	485,900	19,199.56	10,014.95	456,685.49	6.0%
329 ELA INTERVENTION	29,223	0	29,223	5,400.00	.00	23,823.00	18.5%
330 PERFORMING ARTS	6,189	0	6,189	432.00	.00	5,757.00	7.0%
331 HEALTH EDUCATION	12,562	-12,062	500	.00	35.00	465.00	7.0%
332 SCIENCE	3,082	0	3,082	105.00	.00	2,977.00	3.4%
333 HIGH SCHOOL	12,758	0	12,758	3,679.60	.00	9,078.40	28.8%
334 GENERAL INSTRUCTION	175,000	0	175,000	.00	.00	175,000.00	.0%
335 SOCIAL STUDIES	1,900	0	1,900	700.00	.00	1,200.00	36.8%
336 CAREER & TECHNOLOGY EDUCATION	500	0	500	.00	.00	500.00	.0%
338 ELEMENTARY	42,120	0	42,120	1,865.95	437.50	39,816.55	5.5%
342 SCHOOL PLANT	0	0	0	1,881.36	103.44	-1,984.80	100.0%
345 PROFESSIONAL DEVELOPMENT	0	79,700	79,700	83,534.06	451,372.06	-455,206.12	671.1%
TOTAL OTHER CHARGES	1,065,096	-11,562	1,053,534	241,913.31	501,299.47	310,321.22	70.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99									
ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE		
56	UTILITIES	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	PCT	USED
317	ATHLETICS	3,150	0	3,150	1,168.69	1,981.31	.00	100.0%	
342	SCHOOL PLANT	4,200	0	4,200	3,548.42	651.58	.00	100.0%	
	TOTAL UTILITIES	7,350	0	7,350	4,717.11	2,632.89	.00	100.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT	
5A BUDGETTED CAPITAL	APPROP	ADJSTMTS	BUDGET	YTD	EXPENDED	ENC/REQ	BUDGET	USED	
320 INFORMATION SERVICES	1,189,690	0	1,189,690	941,180.94		93,597.05	154,912.01	87.0%	
323 WORLD LANGUAGE	1,000	0	1,000	.00		.00	1,000.00	.0%	
342 SCHOOL PLANT	18,600	0	18,600	18,394.77		.00	205.23	98.9%	
TOTAL BUDGETTED CAPITAL	1,209,290	0	1,209,290	959,575.71		93,597.05	156,117.24	87.1%	

YEAR-TO-DATE BUDGET REPORT

FOR 2021 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	118,998,990	1,750,000	120,748,990	98,678,659.32	3,299,418.83	18,770,911.85	84.5%

** END OF REPORT - Generated by MaryEllen Normen **